



Capital Improvement Program Description

The Town Manager is responsible for submitting a five-year capital planning program for all departments to the Select Board, Finance Committee, and Town Meeting each year. A Capital Planning Committee (CPC) was created in 1986 to advise and make recommendations to the Town Manager regarding the capital plan. The Committee comprises 9 members who meet between the months of September and December to review the requested capital items by all departments, boards, and committees and develop a recommended budget and plan to the Town Manager. The members include up to 5 members of the public, the Comptroller, the Treasurer/Collector, the Superintendent or her representative, and the Town Manager or his representative. The first year of the Capital Plan is submitted to the Town Meeting as the Capital Budget for appropriation. The Five Year Capital Plan is reviewed and revised each year to make changes in priorities and to add an additional year to the planning process.

The goal of the Capital Planning Program is to provide a means of planning for the maintenance and improvement of the capital assets and infrastructure of the Town. The maintenance of infrastructure and the capital assets are of vital importance to the delivery of the quality services. The following are the objectives:

- Review, plan, and coordinate capital improvements so as to promote a systematic, organized replacement and acquisition schedule.
- Ensure that, given limited resources, the capital needs of the community are met.
- Present a sound financial package so as to stabilize and level out the debt of the Town. It should assure timely planning for the most economical method of financing capital improvements.
- Ensure wider community participation in the planning of projects, reducing the pressure to fund some projects that do not present as great a need as others.
- Promote a more effective administration and coordination of capital projects to reduce scheduling problems and conflicting or overlapping projects not only among local departments, but also among other local and state agencies and private enterprises such as the gas and electric companies.

The Capital Planning Committee uses the following definitions when deciding whether a particular budget item shall be in the Capital Budget or the Operating Budget. Other communities may define these terms differently.

Capital Asset: An asset that (1) has an expected useful life of at least two years and (2) either has a unit cost of at least \$3,000 or is purchased in a program to gradually purchase a quantity of essentially identical units such that the total quantity price is over \$25,000.

Capital Improvement: An improvement to a capital asset that may reasonably be expected to either (1) adapt the capital asset to a different use or (2) appreciably lengthen the useful life of the capital asset beyond what may be expected with normal maintenance.

In reviewing the requests of the operating departments, the committee uses the following criteria for evaluation:

1. Imminent threat to the **health** and safety of citizens/property.
2. **Preservation** of operations/necessary expenditure. This does not include ordinary maintenance but rather maintaining a current service level through improvement of a capital asset. These may be major expenditures that will avoid costly replacement in the future.
3. Requirement of State or Federal **Law**/regulation.
4. Improvement of **infrastructure**.
5. Improvement of **productivity**.
6. **Alleviation** of an overtaxed/overburdened situation.

**The Capital Planning Process:**

The CPC receives capital budget requests from Department Heads and begins to meet and review requests in early October. The CPC members look at the Town's overall financial situation and, within this larger context, each department's request is compared to the request and the recommendation from the prior year and to the five-year capital plan for that department. The members also tend to ask if this request reflects an interdepartmental planning effort, if the department has considered other sources of funding, or if the department has undertaken any kind of cost/benefit analysis. CPC members like to see evidence of longer-term planning for departmental needs, as well as planning for maintenance expenses and of interdepartmental cooperation. Priorities that emerge suddenly in one year with no reference in prior year requests tend to be more heavily scrutinized.

Information Technology requests are expected to have passed through the master planning process, coordinated and updated through the Information Technology Advisory Committee (ITAC). The ITAC maintains a 5 year plan for IT expenses including phones, wireless, computer systems replacement, GIS, etc. Increasingly, the CPC looks for evidence of long-term interdepartmental planning around expenditures for buildings (with the Facilities Department), playgrounds, parks and fields (with the Recreation Department). Vehicles and copiers are common requests and the CPC appreciates the coordinated purchasing programs for these items.

The capital budget is prepared from a Town-wide perspective. There is no assumption of a budget quota for individual departments. CPC members look at the history of spending patterns for each department. Departments that have requested and received more money than actually required or do not spend their appropriations in a timely manner tend to be more heavily scrutinized.

The CPC members each specialize in two or three departments and meet with those department heads during the Fall. The intent of these meetings is to enable the CPC to gain a fuller understanding of the current and long-term needs of the department and the process used to determine these needs. The results of these meetings are reported back to the whole CPC and are often discussed by the group.

The CPC converts the data requests to a spreadsheet and reviews the requests in relation to their priorities, their urgency, their cost, etc. By longstanding Town policy, the sum of money available to fund the Town's Capital program is approximately five percent (5%) of the total revenue. This sum includes the debt service from prior years. Historically the CPC has received requests far exceeding this sum. Thus very difficult decisions must be made as to what projects receive funding in any given year. After considerable review, the CPC recommends a capital budget for the Town, based on advice from the Finance Committee and others about what the Town can afford. The recommendations are submitted to the Town Manager.

The Capital Budget for FY2022 and the Capital Plan for FY2022 — 2026 are presented on the following pages. The terms "Bonds," "Cash," and "Other" are used to describe the sources of funding for the capital budget and plan. "Cash" refers to those expenditures that are paid for in their entirety in the next fiscal year directly from the general fund. "Bonds" refers to those expenditures that are acquired through borrowing, the payments for which may or may not affect the next fiscal year, but in any event are paid for over an extended period of time, usually five to twenty years. Those extended payments include both principal and interest, usually referred to as "debt service." Typically, capital expenditures less than \$100,000 are paid for in cash, not bonded. "Other" refers to those expenditures that are financed from sources that do not arise directly from the Town's tax levy; these sources may be state or federal grants, user fees, private donations, trust funds, and other non-tax sources. The last column, "CPA," refers to those projects that are recommended for Community Preservation Act funding.



Capital Budget FY2022 and Capital Plan FY2022-FY2026

The Town's capital improvements program policies call for the allocation of approximately 5% of the general fund revenues to the capital budget. This is exclusive of dedicated funding sources such as enterprise funds, grants, and Proposition 2 ½ debt exclusion projects. For FY2022 funding for the capital budget is as follows:

Bonding: \$790,000
Cash: \$3,959,297
Other: \$3,724,000

Our existing non-exempt debt is \$7,063,283 which is consistent with prior debt service projections for FY2022. The total capital budget for FY2022, including debt, is estimated at \$18 million. With ongoing commitments to spending on the High School and DPW projects, the remainder of the Capital Plan continues to fund ongoing, recurring capital needs such as road, sidewalks, water and sewer improvements, vehicles, and information technology equipment, without taking on new major investments in FY2022.

At a Special Town Meeting in 2020, Town Meeting approved an additional \$8.9M for the DPW building. This addition added \$1.5M in debt service in FY22, limiting what other projects the Capital Planning Committee could consider. While the Committee originally removed several items from the Capital plan to stay within the 5% limit, the cost to borrow for this project came in at the historically low rate of 1.77%, allowing the Committee to add back in roadwork and school HVAC projects.

The Capital Planning Committee continued to consider the impact of the Community Preservation Act (CPA) funding on projects that have historically been funded through the capital budget, but could be eligible for CPA funding this fiscal year and beyond. The Committee has included \$4.4 million of recreation and open space projects in the five year capital plan that has been recommended for CPA funding. The Community Preservation Act Committee has completed its review of final applications submitted for the FY2022 funding cycle and will make recommendations for CPA funding at Town Meeting.

Statutory Debt Capacity: State law imposes a debt limit on each community, on certain debt, equal to 5% of the Equalized Valuation (EQV) of the Town. Based on the current Department of Revenue (DOR) reported EQV of \$12.8 billion, the debt limit is \$639.7 million. Arlington's estimated applicable FY 2022 outstanding debt of \$190 million, including two phases of borrowing for the Arlington High School project, represents 29.7% of the statutory limit. Projecting to the completion of borrowing for the AHS project through the end of the project, minus the expected state contribution, total applicable debt rises considerably, but remains well under the statutory limit.



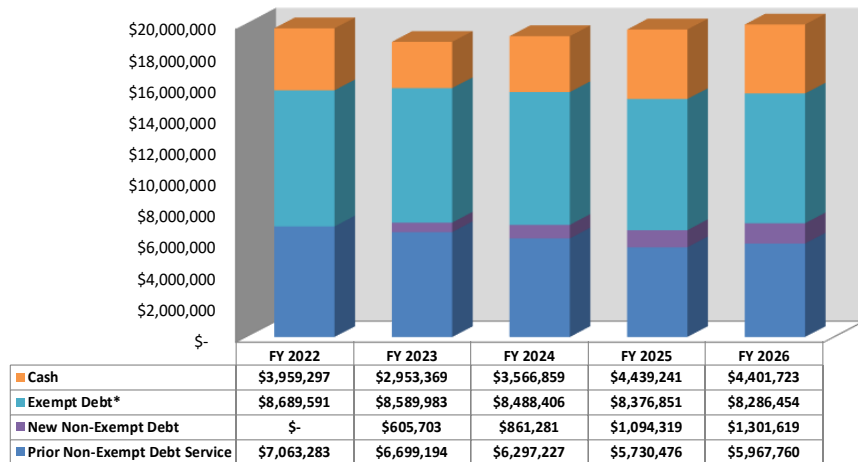
FY2021 Proposed Capital Financing Plan

Non-Exempt Debt: Debt service that is funded by the General Fund and within the limitations of Proposition 2 ½ .

Exempt Debt: Debt service that is funded through a debt exclusion vote. A debt exclusion is an action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2 ½ .

Enterprise Fund Debt: Debt service that is funded from Water & Sewer rates.

Capital Plan Appropriation Summary



*Exclusive of Symmes debt service FY2022-2026

FY 2022 Acquisition Expense by Funding Source	
Cash	\$ 3,959,297
Bond	\$ 790,000
Other	\$ 3,724,000
Total Acquisition Expense	\$ 8,473,297

FY 2022 Debt Service Appropriation by Use of Funds	
Water/Sewer Debt Service (voted separately in Water/Sewer Fund budget)	
Prior	\$ 1,331,549
New	\$ 280,000
Total Water/Sewer Debt Service	\$ 1,611,549
Rink Enterprise Fund Debt Service (voted separately in Rink Fund budget)	
Prior	\$ 54,156.26
New	\$ -
Total Rink Fund Debt Service	\$ 54,156.26
Rink Fund Debt Payment	\$ 54,156.00
General Fund Debt Service	
Non-Exempt, Prior	\$ 7,063,283.00
Non-Exempt, New	\$ -
Rink Debt subsidized by General Fund	\$ -
Non-Exempt Debt Service Subtotal	\$ 7,063,283.00
Exempt Debt Service	\$ 8,689,591.00
Total General Fund Debt Service Appropriation	\$ 15,752,874.00
Total Prior Non-Exempt Debt Service (includes Rink)	\$ 7,117,439.26
Total New Non-Exempt Debt Service	\$ -
Transfers and other sources: Non-Exempt Debt	
Ambulance Fund	\$ 97,095.00
Antenna Fund	\$ 206,268.00
Urban Renewal Fund	\$ 45,744.00
Capital Carryforwards	\$ 539,066.00
Transfers and other sources Subtotal	\$ 888,173.00
Net General Fund Non-Exempt Debt Service Expense	\$ 6,175,110
Transfers and other sources: Exempt Debt Service	
Net General Fund Exempt Debt Service Expense	\$ 8,689,591
Net General Fund Debt Service Expense Total	\$ 14,864,701
(Total GF Exempt & Non-Exempt Debt Service, less Transfers & other sources)	
Cash Capital	\$ 3,959,297.00
Transfers and other sources	
Sale of Assets	\$ 750,000.00
Net General Fund Cash Capital Expense	\$ 3,209,297.00



Capital Budget Fiscal Year 2022

	BOND	CASH	OTHER	Grand Total
COMMUNITY SAFETY - FIRE SERVICES		\$150,000		\$150,000
Carpeting - Flooring at Park Circle Station		\$10,000		\$10,000
Firefighter Protective Gear		\$25,000		\$25,000
Thermal Imaging Cameras Replacement		\$50,000		\$50,000
G3 Automated External Defib - Replacement		\$7,000		\$7,000
Records and Reporting System		\$28,000		\$28,000
Highland - Exterior Marble Replacement		\$30,000		\$30,000
COMMUNITY SAFETY - POLICE SERVICES		\$203,000		\$203,000
Automatic External Defibrilators		\$18,000		\$18,000
Vehicle Replacement Program		\$140,000		\$140,000
Animal Control Vehicle Replacement		\$45,000		\$45,000
FACILITIES	\$100,000	\$150,000		\$250,000
Town Hall - Renovations		\$75,000		\$75,000
Parmenter School Utilities		\$75,000		\$75,000
Parmenter School Exterior Repairs	\$100,000			\$100,000
HEALTH & HUMAN SERVICES		\$65,000		\$65,000
HHS Office Update-Phase 2		\$65,000		\$65,000
INFORMATION TECHNOLOGY		\$742,860		\$742,860
School - Admin Computers and Peripherals		\$40,000		\$40,000
School - Network Infrastructure		\$20,000		\$20,000
School - Replacement academic PC's district wide		\$400,000		\$400,000
School - Software Licensing		\$40,000		\$40,000
Town Microcomputer Program		\$60,000		\$60,000
Town Software Upgrades & Standardization		\$50,000		\$50,000
Application & Permits, Modernization Initiative		\$132,860		\$132,860



Capital Budget Fiscal Year 2022 (cont.)

	BOND	CASH	OTHER	Grand Total
INSPECTIONS		\$26,000		\$26,000
Plumbing Car		\$26,000		\$26,000
LIBRARY		\$54,109		\$54,109
MLN Equipment Schedule		\$54,109		\$54,109
PLANNING		\$150,000		\$150,000
Townwide ADA accessibility upgrades		\$100,000		\$100,000
BLUEBikes expansion/ maintenance		\$50,000		\$50,000
PUBLIC WORKS CEMETERY DIVISION			\$10,000	\$10,000
Headstone Cleaning & Repair			\$10,000	\$10,000
PUBLIC WORKS HIGHWAY DIVISION	\$140,000	\$1,602,044	\$875,000	\$2,617,044
1 Ton Dump Truck w-Plow-Sander		\$72,000		\$72,000
Chapter 90 Roadway			\$750,000	\$750,000
Install Sidewalk Ramps - CDBG			\$125,000	\$125,000
Roadway Reconstruction		\$350,000		\$350,000
Roadway Reconstruction Override 2011		\$499,544		\$499,544
Sander Body		\$17,500		\$17,500
Sidewalk Ramp Installation		\$65,000		\$65,000
Sidewalks and Curbstones		\$300,000		\$300,000
Traffic Signal Maint & Upgrades		\$60,000		\$60,000
Line Striping Machine		\$13,000		\$13,000
33,000 GVW Dump Truck w-Plow (Highway 1)	\$140,000			\$140,000
Variable Message Board		\$20,000		\$20,000
Accessibility Improvements (Override 2019)		\$205,000		\$205,000



Capital Budget Fiscal Year 2022 (cont.)

	BOND	CASH	OTHER	Grand Total
PUBLIC WORKS NATURAL RESOURCES DIVISION		\$214,000		\$214,000
1 Ton Pickup Truck w-Dump Body		\$64,000		\$64,000
Ride-On Mower		\$38,000		\$38,000
Mower 130" w Wing Deck		\$68,000		\$68,000
1 Ton 4x2 Pickup		\$44,000		\$44,000
PUBLIC WORKS WATER/SEWER DIVISION		\$2,839,000		\$2,839,000
Drainage Rehab - Regulatory Compliance (Ch-308)			\$300,000	\$300,000
Hydrant and Valve replacement program			\$100,000	\$100,000
Sewer System Rehabilitation			\$900,000	\$900,000
Water System Rehabilitation			\$1,400,000	\$1,400,000
33,000 GVW Dump Truck w-plow (Water 1)			\$129,000	\$129,000
Enclosed Trailer			\$10,000	\$10,000
PURCHASING		\$44,284		\$44,284
Photocopier Replacement Program		\$44,284		\$44,284
RECREATION		\$85,000		\$85,000
ADA Study Implementation Program		\$50,000		\$50,000
Feasibility Study		\$10,000		\$10,000
Playground Audit and Safety Improvements		\$25,000		\$25,000
REDEVELOPMENT BOARD	\$300,000			\$300,000
Whittemore Park upgrades	\$300,000			\$300,000



Capital Budget Fiscal Year 2022 (cont.)

	BOND	CASH	OTHER	Grand Total
SCHOOLS	\$250,000	\$473,000		\$723,000
Bus #101 - 53 Passenger		\$95,000		\$95,000
Bus #108 - 53 passenger bus	\$100,000			\$100,000
Photocopier Lease Program		\$120,000		\$120,000
Security Updates		\$100,000		\$100,000
Custodial Equipment		\$13,000		\$13,000
Energy Efficiency Projects		\$30,000		\$30,000
Facilities Vehicle Replacement		\$85,000		\$85,000
Bishop Envelope Repairs		\$30,000		\$30,000
Engineering Study	\$150,000			\$150,000
Grand Total	\$790,000	\$3,959,297	\$3,724,000	\$8,473,297



CAPITAL PLAN FY2022-2026

	2022	2023	2024	2025	2026	Grand Total
CLERK'S OFFICE		\$34,680	\$0	\$0	\$0	\$34,680
DEPARTMENTAL PROJECT		\$34,680	\$0	\$0	\$0	\$34,680
Election Poll Pads		\$34,680	\$0	\$0	\$0	\$34,680
COMMUNITY SAFETY - FIRE SERVICES	\$150,000	\$833,000	\$605,000	\$129,000	\$140,000	\$1,857,000
EQUIPMENT REPLACEMENT	\$82,000	\$75,000	\$30,000	\$30,000	\$30,000	\$247,000
Firefighter Protective Gear	\$25,000	\$25,000	\$30,000	\$30,000	\$30,000	\$140,000
G3 Automated External Defib - Replacement	\$7,000					\$7,000
Jaws of Life - Extrication Equipment		\$50,000				\$50,000
Thermal Imaging Cameras Replacement	\$50,000					\$50,000
INFORMATION TECHNOLOGY	\$28,000	\$0	\$0	\$0	\$0	\$28,000
Records and Reporting System	\$28,000	\$0	\$0	\$0	\$0	\$28,000
INFRASTRUCTURE IMPROVEMENT			\$190,000		\$59,000	\$249,000
Central station exterior waterproofing			\$100,000			\$100,000
Highland - Replacement of (2) Boilers					\$35,000	\$35,000
Highland - Replacement of Hot Water Tank					\$24,000	\$24,000
Park Circle - (4) Air Handlers Replacement			\$51,000			\$51,000
Park Circle - Air Handler (Apparatus bay)			\$17,000			\$17,000
Park Circle - Water Heater			\$22,000			\$22,000
PUBLIC BUILDING MAINTENANCE	\$40,000	\$13,000				\$53,000
Carpeting - Flooring at Park Circle Station	\$10,000					\$10,000
Highland - Exterior Marble Replacement	\$30,000					\$30,000
Park Circle - Apparatus Bay Heating Unit		\$13,000				\$13,000
VEHICLE REPLACEMENT		\$745,000	\$385,000	\$99,000	\$51,000	\$1,280,000
Engine Pumper to Replace #1025.		\$625,000				\$625,000
Replace vehicle #1015 and #1016		\$120,000				\$120,000
Rescue Ambulance replacing #1026			\$345,000			\$345,000
Vehicle Replacement - #1017 2012 Ford Escape			\$40,000			\$40,000
Vehicle Replacement - #1018 2012 F250 M2				\$50,000		\$50,000
Vehicle Replacement - #1022 2014 Ford Interceptor				\$49,000		\$49,000
Vehicle Replacement - #1023 2014 Ford Explorer					\$51,000	\$51,000



CAPITAL PLAN FY2022-2026 (cont.)

	2022	2023	2024	2025	2026	Grand Total
COMMUNITY SAFETY - POLICE SERVICES	\$203,000	\$175,000	\$162,000	\$183,000	\$169,200	\$892,200
EQUIPMENT REPLACEMENT	\$18,000	\$22,000	\$22,000	\$25,000	\$19,200	\$106,200
Automatic External Defibrillators	\$18,000					\$18,000
Bullet Proof Vest Program		\$22,000	\$22,000	\$25,000	\$19,200	\$88,200
VEHICLE REPLACEMENT	\$185,000	\$153,000	\$140,000	\$158,000	\$150,000	\$786,000
Animal Control Vehicle Replacement	\$45,000					\$45,000
Parking Control Vehicle(s)		\$13,000		\$13,000		\$26,000
Vehicle Replacement Program	\$140,000	\$140,000	\$140,000	\$145,000	\$150,000	\$715,000
COUNCIL ON AGING TRANSPORTATION ENTERPRISE FUND		\$15,000		\$15,000		\$30,000
VEHICLE REPLACEMENT		\$15,000		\$15,000		\$30,000
Van Replacement Program		\$15,000		\$15,000		\$30,000
FACILITIES	\$250,000	\$30,000	\$75,000	\$30,000	\$75,000	\$460,000
PUBLIC BUILDING MAINTENANCE	\$250,000	\$30,000	\$75,000	\$30,000	\$75,000	\$460,000
Parmenter School Exterior Repairs	\$100,000					\$100,000
Parmenter School Utilities	\$75,000					\$75,000
Town Hall - Renovations	\$75,000	\$30,000	\$75,000	\$30,000	\$75,000	\$285,000
HEALTH & HUMAN SERVICES	\$65,000					\$65,000
PUBLIC BUILDING MAINTENANCE	\$65,000					\$65,000
HHS Office Update-Phase 2	\$65,000					\$65,000
INFORMATION TECHNOLOGY	\$742,860	\$610,000	\$620,000	\$610,000	\$610,000	\$3,192,860
EQUIPMENT REPLACEMENT			\$10,000			\$10,000
Conference Room Presentation Technology Program			\$10,000			\$10,000
INFORMATION TECHNOLOGY	\$610,000	\$610,000	\$610,000	\$610,000	\$610,000	\$3,050,000
School - Admin Computers and Peripherals	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
School - Network Infrastructure	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
School - Replacement Academic PC's District Wide	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
School - Software Licensing	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Town Microcomputer Program	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
Town Software Upgrades & Standardization	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
INFRASTRUCTURE IMPROVEMENT	\$132,860	\$0	\$0	\$0	\$0	\$132,860
Application & Permits, Modernization Initiative	\$132,860	\$0	\$0	\$0	\$0	\$132,860



CAPITAL PLAN FY2022-2026 (cont.)

	2022	2023	2024	2025	2026	Grand Total
INSPECTIONS	\$26,000					\$26,000
VEHICLE REPLACEMENT	\$26,000					\$26,000
Plumbing Car	\$26,000					\$26,000
LIBRARY	\$54,109	\$60,498	\$67,298	\$953,524	\$61,338	\$1,196,767
DEPARTMENTAL PROJECT			\$0	\$900,000	\$0	\$900,000
Fox Library Building Project				\$900,000		\$900,000
Robbins Library Renovations			\$0		\$0	\$0
EQUIPMENT REPLACEMENT	\$54,109	\$60,498	\$67,298	\$53,524	\$61,338	\$296,767
MLN Equipment Schedule	\$54,109	\$60,498	\$67,298	\$53,524	\$61,338	\$296,767
PLANNING	\$150,000	\$30,000	\$175,000	\$30,000	\$150,000	\$535,000
DEPARTMENTAL PROJECT	\$100,000	\$30,000	\$125,000	\$30,000	\$100,000	\$385,000
Bike Rack Installation			\$25,000			\$25,000
Townwide ADA accessibility upgrades	\$100,000	\$30,000	\$100,000	\$30,000	\$100,000	\$360,000
INFRASTRUCTURE IMPROVEMENT	\$50,000		\$50,000	\$0	\$50,000	\$150,000
BLUEBikes expansion/ maintenance	\$50,000		\$50,000	\$0	\$50,000	\$150,000
PUBLIC WORKS CEMETERY DIVISION	\$10,000	\$145,000	\$85,000	\$10,000	\$10,000	\$260,000
DEPARTMENTAL PROJECT	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Headstone Cleaning & Repair	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
EQUIPMENT REPLACEMENT		\$135,000	\$75,000			\$210,000
Backhoe		\$135,000				\$135,000
Mini-Excavator			\$75,000			\$75,000
PUBLIC WORKS ENGINEERING DIVISION			\$25,000		\$25,000	\$50,000
DEPARTMENTAL PROJECT			\$25,000		\$25,000	\$50,000
Roadway Consulting Services			\$25,000		\$25,000	\$50,000



CAPITAL PLAN FY2022-2026 (cont.)

	2022	2023	2024	2025	2026	Grand Total
PUBLIC WORKS HIGHWAY DIVISION	\$2,617,044	\$2,636,658	\$2,721,211	\$3,236,217	\$3,249,685	\$14,460,815
EQUIPMENT REPLACEMENT	\$50,500	\$29,500	\$18,000	\$90,500	\$18,000	\$206,500
Asphalt Pavement Hot Box				\$60,000		\$60,000
Line Striping Machine	\$13,000					\$13,000
Sander Body	\$17,500	\$17,500	\$18,000	\$18,000	\$18,000	\$89,000
Snow Plow Replacement		\$12,000		\$12,500		\$24,500
Variable Message Board	\$20,000					\$20,000
INFRASTRUCTURE IMPROVEMENT	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
Traffic Signal Maint & Upgrades	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
ROADS AND PATHS INFRASTRUCTURE	\$2,294,544	\$2,312,158	\$2,330,211	\$2,848,717	\$2,867,685	\$12,653,315
Accessibility Improvements (Override 2019)	\$205,000	\$210,125	\$215,378	\$220,763	\$226,282	\$1,077,548
Chapter 90 Roadway	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000
Install Sidewalk Ramps - CDBG	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
Roadway Reconstruction	\$350,000	\$350,000	\$350,000	\$550,000	\$550,000	\$2,150,000
Roadway Reconstruction Override 2011	\$499,544	\$512,033	\$524,833	\$537,954	\$551,403	\$2,625,767
Sidewalk Ramp Installation	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000
Sidewalks and Curbstones	\$300,000	\$300,000	\$300,000	\$600,000	\$600,000	\$2,100,000
VEHICLE REPLACEMENT	\$212,000	\$235,000	\$313,000	\$237,000	\$304,000	\$1,301,000
1 Ton Dump Truck w-Plow-Sander	\$72,000				\$75,000	\$147,000
10 Wheel Dump Truck.			\$133,000			\$133,000
3/4 Ton Pickup					\$44,000	\$44,000
33,000 GVW Dump Truck w-Plow (Highway 1)	\$140,000					\$140,000
44,000 GVW, 4WD Truck w-Dump Body				\$185,000		\$185,000
44,000 GVW, 4WD Truck w-Sander			\$180,000		\$185,000	\$365,000
Street Sweeper		\$235,000				\$235,000
Utility Truck (Highway 1)				\$52,000		\$52,000
PUBLIC WORKS MER		\$125,000				\$125,000
EQUIPMENT REPLACEMENT		\$125,000				\$125,000
Fork Lift		\$125,000				\$125,000



CAPITAL PLAN FY2022-2026 (cont.)

	2022	2023	2024	2025	2026	Grand Total
PUBLIC WORKS NATURAL RESOURCES DIVISION	\$214,000	\$7,500	\$141,000	\$195,000	\$112,000	\$669,500
EQUIPMENT REPLACEMENT	\$106,000	\$7,500	\$75,000	\$125,000	\$42,000	\$355,500
Mower 130" w Wing Deck	\$68,000					\$68,000
Mower Trailer		\$7,500				\$7,500
Ride-On Mower	\$38,000				\$42,000	\$80,000
Skid Steer			\$75,000			\$75,000
Stump Grinder				\$60,000		\$60,000
Tree Chipper				\$65,000		\$65,000
VEHICLE REPLACEMENT	\$108,000		\$66,000	\$70,000	\$70,000	\$314,000
1 Ton 4x2 Pickup	\$44,000					\$44,000
1 Ton Pickup Truck w-Dump Body	\$64,000		\$66,000		\$70,000	\$200,000
Utility Vehicles (2)				\$70,000		\$70,000
PUBLIC WORKS WATER/SEWER DIVISION	\$2,839,000	\$2,860,000	\$3,000,000	\$2,950,000	\$3,006,000	\$14,655,000
DEPARTMENTAL PROJECT	\$10,000					\$10,000
Enclosed Trailer	\$10,000					\$10,000
EQUIPMENT REPLACEMENT		\$110,000	\$100,000			\$210,000
Compressor Truck		\$100,000				\$100,000
Mini-Excavator Trailer		\$10,000				\$10,000
Pump Station Generator			\$100,000			\$100,000
INFRASTRUCTURE IMPROVEMENT	\$2,700,000	\$2,750,000	\$2,900,000	\$2,950,000	\$2,950,000	\$14,250,000
Drainage Rehab - Regulatory Compliance (Ch-308)	\$300,000	\$350,000	\$400,000	\$450,000	\$450,000	\$1,950,000
Hydrant and Valve replacement program	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Sewer System Rehabilitation	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$4,500,000
Water System Rehabilitation	\$1,400,000	\$1,400,000	\$1,500,000	\$1,500,000	\$1,500,000	\$7,300,000
VEHICLE REPLACEMENT	\$129,000				\$56,000	\$185,000
33,000 GVW Dump Truck w-plow (Water 1)	\$129,000					\$129,000
Utility Truck					\$56,000	\$56,000
PURCHASING	\$44,284	\$63,033	\$60,350	\$54,500	\$51,500	\$273,667
EQUIPMENT REPLACEMENT	\$44,284	\$63,033	\$60,350	\$54,500	\$51,500	\$273,667
Photocopier Replacement Program	\$44,284	\$63,033	\$60,350	\$54,500	\$51,500	\$273,667



CAPITAL PLAN FY2022-2026 (cont.)

	2022	2023	2024	2025	2026	Grand Total
RECREATION	\$85,000	\$85,000	\$160,000	\$895,000	\$1,085,000	\$2,310,000
PARKS PLAYGROUNDS & FIELDS	\$85,000	\$85,000	\$160,000	\$895,000	\$1,085,000	\$2,310,000
ADA Study Implementation Program	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Feasibility Study	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Parallel Park					\$500,000	\$500,000
Parmenter Playground and Site Improvements					\$500,000	\$500,000
Playground Audit and Safety Improvements	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Robbins Farm Playground				\$500,000		\$500,000
Scannell Baseball/Softball Field				\$310,000		\$310,000
Skateboard Park at McClennan			\$75,000			\$75,000
REDEVELOPMENT BOARD	\$300,000		\$150,000			\$450,000
INFRASTRUCTURE IMPROVEMENT	\$300,000					\$300,000
Whittemore Park upgrades	\$300,000					\$300,000
PUBLIC BUILDING MAINTENANCE	\$0		\$150,000			\$150,000
23 Maple Street - Repairs and window replacement			\$150,000			\$150,000
Jefferson Cutter House boiler replacement	\$0					\$0
SCHOOLS	\$723,000	\$543,000	\$1,113,000	\$1,093,000	\$733,000	\$4,205,000
DEPARTMENTAL PROJECT	\$130,000	\$400,000	\$100,000	\$100,000	\$100,000	\$830,000
Bishop Envelope Repairs	\$30,000	\$300,000				\$330,000
Security Updates	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
EQUIPMENT REPLACEMENT	\$163,000	\$13,000	\$13,000	\$13,000	\$13,000	\$215,000
Bishop Roof Top Units					\$0	\$0
Custodial Equipment	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$65,000
Dallin Roof Top Units				\$0		\$0
Engineering Study	\$150,000					\$150,000
Hardy HVAC Roof Top Units		\$0	\$0			\$0
Ottoson Hvac Roof Top Units	\$0			\$0		\$0
Peirce Roof Top Units				\$0		\$0



CAPITAL PLAN FY2022-2026 (cont.)

	2022	2023	2024	2025	2026	Grand Total
INFRASTRUCTURE IMPROVEMENT			\$800,000	\$200,000		\$1,000,000
Brackett Playground Renovation			\$800,000			\$800,000
Hardy Boiler				\$200,000		\$200,000
Hardy Reroofing Phase II			\$0			\$0
Ottoson Roof Replacement			\$0			\$0
MAJOR REPAIRS				\$500,000	\$450,000	\$950,000
School Capital Repairs				\$500,000	\$450,000	\$950,000
PHOTOCOPIER PROGRAM	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
Photocopier Lease Program	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
PUBLIC BUILDING MAINTENANCE	\$30,000	\$10,000	\$30,000	\$20,000		\$90,000
Energy Efficiency Projects	\$30,000	\$10,000	\$30,000	\$20,000		\$90,000
STUDENT TRANSPORTATION	\$195,000					\$195,000
Bus #101 - 53 Passenger	\$95,000					\$95,000
Bus #108 - 53 passenger bus	\$100,000					\$100,000
VEHICLE REPLACEMENT	\$85,000		\$50,000	\$140,000	\$50,000	\$325,000
Facilities Vehicle Replacement	\$85,000		\$50,000	\$50,000	\$50,000	\$235,000
Van # 109 - 8 Passenger Explorer				\$40,000		\$40,000
Van #113 - Food Service				\$50,000		\$50,000
VETERANS' MEMORIAL RINK ENTERPRISE FUND	\$0					\$0
MAJOR REPAIRS	\$0					\$0
Ed Burns Arena Roof Work	\$0					\$0
Grand Total	\$8,473,297	\$8,253,369	\$9,159,859	\$10,384,241	\$9,477,723	\$45,748,489

	2022	2023	2024	2025	2026	Grand Total
BOND	\$790,000	\$1,540,000	\$1,708,000	\$2,095,000	\$1,185,000	\$7,318,000
CASH	\$3,959,297	\$2,953,369	\$3,566,859	\$4,439,241	\$4,401,723	\$19,320,489
OTHER	\$3,724,000	\$3,760,000	\$3,885,000	\$3,850,000	\$3,891,000	\$19,110,000
CPA	\$1,983,909	\$2,344,740	\$100,000			\$4,428,649
Grand Total	\$10,457,206	\$10,598,109	\$9,259,859	\$10,384,241	\$9,477,723	\$50,177,138



CAPITAL PLAN FY2022-2026 (cont.)

Fiscal Year	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	Total
Prior Non-Exempt Debt Service	\$7,063,282	\$6,699,193	\$6,297,226	\$5,730,475	\$5,967,760	\$31,757,937
Cash	\$3,959,297	\$2,953,369	\$3,566,859	\$4,439,241	\$4,401,723	\$19,320,489
New Non-Exempt Debt Service (FY22 & after)	\$0	\$605,703	\$832,531	\$1,065,569	\$1,301,619	\$3,805,422
BAN Interest and Principal	\$0	\$0	\$28,750	\$28,750	\$0	\$57,500
Total Non-Exempt Tax Burden	\$11,022,579	\$10,258,265	\$10,725,366	\$11,264,035	\$11,671,102	\$54,941,348
<i>Direct funding sources:</i>						
Rink Enterprise Funds	(\$54,156)	(\$52,056)	(\$50,106)	(\$48,306)	(\$17,247)	(\$221,872)
Ambulance Revolving Fund	(\$97,095)	(\$94,231)	(\$66,742)	(\$139,378)	(\$134,389)	(\$531,835)
Capital Carry Forwards	(\$539,066)					(\$539,066)
Antenna Funds	(\$206,268)	(\$198,584)	(\$192,694)	(\$182,009)	(\$166,891)	(\$946,447)
Urban Renewal Fund	(\$45,744)	(\$44,144)	(\$42,544)	(\$40,944)	(\$34,494)	(\$207,869)
Recreation Enterprise Fund	\$0	\$0	(\$89,000)	(\$89,000)	(\$89,000)	(\$267,000)
Asset Sale Proceeds	(\$750,000)					(\$750,000)
<i>Adjustments to 5% Plan:</i>						
Roadway Reconstruction Override 2011	(\$499,545)	(\$512,033)	(\$524,834)	(\$537,955)	(\$551,404)	(\$2,625,772)
Accessibility Improvements Override 2019	(\$205,000)	(\$210,125)	(\$215,378)	(\$220,763)	(\$226,282)	(\$1,077,547)
Debt service, Town-owned Rental Properties	\$0	(\$13,750)	(\$13,375)	(\$13,000)	(\$12,625)	(\$52,750)
Net Non-Exempt Plan	\$8,625,705	\$9,133,342	\$9,530,693	\$9,992,680	\$10,438,770	\$47,721,190
Pro Forma Budget	\$173,671,213	\$182,347,677	\$190,836,500	\$200,269,834	\$208,632,128	\$955,757,352
Budget For Plan at 5%	\$8,683,561	\$9,117,384	\$9,541,825	\$10,013,492	\$10,431,606	\$47,787,868
Plan as % of Revenues	4.97%	5.01%	4.99%	4.99%	5.00%	4.99%
Variance From Budget	\$57,855	(\$15,958)	\$11,132	\$20,812	(\$7,164)	\$66,677